

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re)	Chapter 11 Case No.
)	
LEHMAN BROTHERS HOLDINGS)	08-13555 (JMP)
INC., et al.,)	
)	(Jointly Administered)
Debtors.)	
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**NOTICE OF AMENDED TRANSFER OF CLAIM
PURSUANT TO RULE 3001(e)(2)**

A CLAIM HAS BEEN FILED IN THIS CASE (Lehman Brothers Holdings Inc., Debtor, Case No. 08-13555) or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Birks Place, LLC

Tikehau Capital Partners SAS

Name of Transferee

Name of Transferor

\$37,539,877.00

26488

Proof of Claim Amount

Proof of Claim Number

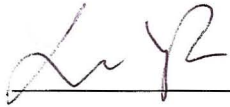
**** This amends previously filed Transfer of Claim at Docket No. 14945 ****

You are hereby requested to make all future payments and distributions, and give all notices and other communications, in respect of the Claim to the Transferee at the address below.

TRANSFEE: Birks Place, LLC
Address: c/o Ropes & Gray LLP
1211 Avenue of the Americas
New York, NY 10036-8704
Attn: Adam Reiss

I declare under penalty of perjury that the information provided in this evidence and notice is true and correct to the best of my knowledge and belief.

By:

By: _____

Date: 5/2/2011

Name: Lisa M. Ragosta
Title: Counsel for Transferee